

Notice of Allowability	Application No.	Applicant(s)
	10/587,943	KURUSHIMA, MOTOSHI
	Examiner OLUSEYE IWARERE	Art Unit 3687

-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address--

All claims being allowable, PROSECUTION ON THE MERITS IS (OR REMAINS) CLOSED in this application. If not included herewith (or previously mailed), a Notice of Allowance (PTO-85) or other appropriate communication will be mailed in due course. **THIS NOTICE OF ALLOWABILITY IS NOT A GRANT OF PATENT RIGHTS.** This application is subject to withdrawal from issue at the initiative of the Office or upon petition by the applicant. See 37 CFR 1.313 and MPEP 1308.

1. This communication is responsive to remarks and amendments filed 9/23/2010.
 2. The allowed claim(s) is/are 1-10 and 12-21.
 3. Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
 - a) All
 - b) Some*
 - c) None
 of the:
 1. Certified copies of the priority documents have been received.
 2. Certified copies of the priority documents have been received in Application No. _____.
 3. Copies of the certified copies of the priority documents have been received in this national stage application from the International Bureau (PCT Rule 17.2(a)).
- * Certified copies not received: _____
- Applicant has THREE MONTHS FROM THE "MAILING DATE" of this communication to file a reply complying with the requirements noted below. Failure to timely comply will result in ABANDONMENT of this application.
THIS THREE-MONTH PERIOD IS NOT EXTENDABLE.
4. A SUBSTITUTE OATH OR DECLARATION must be submitted. Note the attached EXAMINER'S AMENDMENT or NOTICE OF INFORMAL PATENT APPLICATION (PTO-152) which gives reason(s) why the oath or declaration is deficient.
 5. CORRECTED DRAWINGS (as "replacement sheets") must be submitted.
 - (a) including changes required by the Notice of Draftsperson's Patent Drawing Review (PTO-948) attached
 - 1) hereto or 2) to Paper No./Mail Date _____
 - (b) including changes required by the attached Examiner's Amendment / Comment or in the Office action of Paper No./Mail Date _____

Identifying indicia such as the application number (see 37 CFR 1.84(c)) should be written on the drawings in the front (not the back) of each sheet. Replacement sheet(s) should be labeled as such in the header according to 37 CFR 1.121(d).
 6. DEPOSIT OF and/or INFORMATION about the deposit of BIOLOGICAL MATERIAL must be submitted. Note the attached Examiner's comment regarding REQUIREMENT FOR THE DEPOSIT OF BIOLOGICAL MATERIAL.

Attachment(s)

1. Notice of References Cited (PTO-892)
2. Notice of Draftsperson's Patent Drawing Review (PTO-948)
3. Information Disclosure Statements (PTO/SB/08),
Paper No./Mail Date 03/06/2009
4. Examiner's Comment Regarding Requirement for Deposit
of Biological Material
5. Notice of Informal Patent Application
6. Interview Summary (PTO-413),
Paper No./Mail Date _____
7. Examiner's Amendment/Comment
8. Examiner's Statement of Reasons for Allowance
9. Other _____

/OLUSEYE IWARERE/
Examiner, Art Unit 3687

/Matthew S Gart/
Supervisory Patent Examiner, Art Unit 3687

EXAMINER'S AMENDMENT

1. An examiner's amendment to the record appears below. Should the changes and/or additions be unacceptable to applicant, an amendment may be filed as provided by 37 CFR 1.312. To ensure consideration of such an amendment, it MUST be submitted no later than the payment of the issue fee. A call was made to Obert H. Chu (703) 836-6400 on December 16, 2010 to confirm that the amendments are authorized.

In the Claims

2. Claim 1 has been amended as follows:

1. A profit-and-loss management information presentation method of presenting profit-and-loss management information used for profit-and-loss management in a material producing company that uses common main starting materials and produces various basic materials as products and that includes both a productive section and a sales section and is a virtual inter-organ organization for performing profit-and-loss management for the products by each product type, comprising:

a profit-and-loss storing step of linking at least product type information and profit information to each other by each order of products with order record to be stored in an order record profit-and-loss database;

an information search step of accepting specific information on the virtual inter-organ organization and search condition information at least including product type

Art Unit: 3687

condition, and reading from the order record profit-and-loss database, at least product type information and profit information on an order matching the search condition information and on an order belonging to the virtual inter-organ organization matching the specific information on the virtual inter-organ organization;

a profit information aggregating step of sorting the product type information by each product type of a product type classification scale indicated in the product type condition and aggregating profit information corresponding to respective product information sorted by each product type; and

a profit-and-loss management information presentation step of presenting the aggregated profit information by each product type as the profit-and-loss management information,

wherein the ~~respective steps are~~ each step is executed by a computer,
the product type condition is a condition that indicates a scale of a product type classification,

the product type classification is derived from the common main starting materials, and

the common main starting materials include at least one of iron ore, iron and steel.

3. Claim 12 has been amended as follows:

12. A non-transitory computer-readable medium having a computer-executable profit-and-loss management information processing program embedded thereon, the program causing a computer to execute the method comprising:

a profit-and-loss storing step of linking at least product type information and profit information to each other by each order of products with order record to be stored in an order record profit-and-loss database;

an information search step of accepting specific information on the virtual inter-organ organization and search condition information at least including product type condition, and reading from the order record profit-and-loss database, at least product type information and profit information on an order matching the search condition information and on an order belonging to the virtual inter-organ organization matching the specific information on the virtual inter-organ organization;

a profit information aggregating step of sorting the product type information by each product type of a product type classification scale indicated in the product type condition and aggregating profit information corresponding to respective product information sorted by each product type; and

a profit-and-loss management information presentation step of presenting the aggregated profit information by each product type as the profit-and-loss management information,

wherein each step is executed by a computer,

the product type condition is a condition that indicates a scale of a product type classification,

the product type classification is derived from the common main starting materials, and

the common main starting materials include at least one of iron ore, iron and steel.

4. Claim 11 has been canceled.

Allowable Subject Matter

5. Claims 1 – 10 and 12 – 21 are allowed.

REASONS FOR ALLOWANCE

6. The following is an examiner's statement of reasons for allowance:

The most remarkable prior art of record are Hood (U.S. Patent 7,409,356) and Eskandari (U.S. Patent Publication No. 2004/003455)

The Examiner agrees with the remarks by the Applicant submitted November 19, 2009. Hood fails to teach, or to have rendered obvious, that the product type condition is a condition that indicates a scale of a product type classification, and that the product type classification is derived from the common main starting materials. Eskandari fails to cure the deficiencies of Hood.

Hood also fails to teach, or to have rendered obvious, that the common main starting materials include at least one of iron ore, iron and steel. Eskandari fails to cure the deficiencies of Hood.

None of the prior art of record remedies the deficiencies found in Hood and

Art Unit: 3687

Eskandari. Furthermore, neither the prior art, the nature of the problem, nor knowledge of a person having ordinary skill in the art, provide any reasonable rationale to combine prior art teachings.

Any comments considered necessary by applicant must be submitted no later than the payment of the issue fee and, to avoid processing delays, should preferably accompany the issue fee. Such submissions should be clearly labeled "Comments on Statement of Reasons for Allowance."

Conclusion

7. The prior art made of record and not relied upon is considered pertinent to applicant's disclosure. Business Wire. "Energy Transfer Partners, L.P. Reports Record Fiscal Year 2005 Results," 14 November 2005

8. Any inquiry concerning this communication or earlier communications from the examiner should be directed to OLUSEYE IWARERE whose telephone number is (571)270-5112. The examiner can normally be reached on M-Th.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Matthew S. Gart can be reached on (571)272-3955. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

Art Unit: 3687

Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free). If you would like assistance from a USPTO Customer Service Representative or access to the automated information system, call 800-786-9199 (IN USA OR CANADA) or 571-272-1000.

/O.I./
Patent Examiner, Art Unit, 3687

/Matthew S Gart/
Supervisory Patent Examiner, Art Unit 3687